ALLTEL Communications

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THIS FILING IS MADE PURSUANT TO SECTION 204(a)(3) OF THE COMMUNICATIONS ACT AND IS BEING FILED ON 15-DAYS NOTICE.

October 29, 2004

Transmittal No. 142

Office of the Secretary Federal Communications Commission Washington, D.C. 20554

ATTN: Common Carrier Bureau

The accompanying tariff material issued on behalf of ALLTEL Telephone System ("ATS"), bearing F.C.C. No. 1 and F.C.C. No. 3, Access Service is sent to you for filing in compliance with the requirements of the Communications Act of 1934, as amended.

The purpose of this filing, to become effective November 13, 2004, is to increase ADSL Upstream speeds for Tier 1, Tier 2 and Tier 4. This filing amends the following Check Sheets:

ATS F.C.C. No. 1 124th Revised Page 1

58th Revised Page 3

ATS F.C.C. No. 3 26th Revised Page 1

The original letter, F.C.C. Form 159, and a check for \$720.00 to cover the filing fee, is being delivered via the same day courier service to the Wholesale Lockbox Shift Supervisor c/o Mellon Bank, pursuant to Section 61.32(b) of the Commission's Rules, under FRN: 0001-7201-01.

This filing has been made electronically using the F.C.C.'s ETF system. Any questions or comments concerning this filing should be directed to Mr. Chris Cranford at the address listed at the top of this transmittal or at telephone number (501)905-6856. Mr. Cranford's FAX number is (501)905-6299.

Respectfully submitted,

David C. Bartlett Assistant Vice President- Federal Regulatory Affairs

Enclosures: Tariff Pages

FCC Registration Numbers for Tariff Participants

F.C.C. No. 3